

THOMPSON
HINE & FLORY LLP

Attorneys at Law

RECORDATION NO. 23041-A FILED

October 13, 2000

OCT 13 '00

9-57 AM

^{TS}
SURFACE TRANSPORTATION BOARD

VIA HAND DELIVERY

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423-0001

Dear Secretary Williams:

Enclosed for recordation, under the provisions of 49 U.S.C. § 11301(a) and the regulations promulgated thereunder, are executed counterparts of a secondary document not previously recorded entitled Supplement to and Restatement of Memorandum of Master Lease Agreement (the "Supplement and Restatement") between Heller Financial Leasing, Inc. (together with its successors and permitted assigns, the "Lessor") and Kasgro Leasing, LLC (together with its successors and permitted assigns, the "Lessee") dated as of October 11, 2000.

The parties to the Supplement and Restatement are:

LESSOR — Heller Financial Leasing, Inc.
500 W. Monroe Street
Chicago, IL 60661

LESSEE — Kasgro Leasing, LLC
320 East Cherry Street
New Castle, PA 16102

The said Supplement and Restatement supplements and restates that certain Memorandum of Master Lease Agreement which evidences of record that certain Master Lease Agreement dated as of July 31, 2000 (the "Lease"), pursuant to which the Lessor is leasing to the Lessee certain rebuilt gondola railcars (formerly flat railcars), certain new flat railcars and depressed center railcars, as identified in the Lease. The Memorandum of Master Lease Agreement was filed with the Board on August 11, 2000 under Recordation No. 23041. The instant Supplement and Restatement should be assigned Recordation No. 23041-A.

The units of equipment currently covered by the Master Lease Agreement and the memorandum thereof are the said rebuilt gondola, flat and depressed center railcars, as identified

1920 N Street, N.W. Washington, D.C. 20036-1601 202-331-8800 fax 331-8330

BRUSSELS, BELGIUM CINCINNATI CLEVELAND COLUMBUS DAYTON PALM BEACH WASHINGTON, D.C.

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Attorneys at Law

Honorable Vernon A. Williams
Secretary, STB
October 13, 2000
Page 2

in revised Schedule I to the Supplement and Restatement, a copy of which is attached hereto.

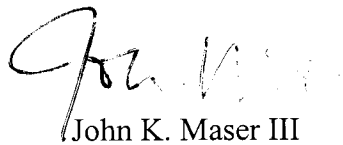
A short summary of the Supplement and Restatement to appear in the STB Index is as follows:

“Supplement to and Restatement of Master Lease Agreement and a memorandum thereof, both dated as of July 31, 2000 between Heller Financial Leasing, Inc., as Lessor, and Kasgro Leasing, LLC, as Lessee, covering 52 rebuilt gondola railcars bearing new identification marks and numbers: LNAL 10050-10063, and KRL 10064-10101, 2 flat railcars bearing identification marks and numbers: KRL 701200 and KRL 701201; and 3 depressed center railcars bearing identification marks and numbers: LNAL 300300, and LNAL 340323, and KRL 340324.”

Enclosed is a remittance in the amount of \$26.00 for the required recording fee.

Once the filing has been made, please return to bearer the stamped counterpart not needed for your files, together with the letter from the Secretary acknowledging the filing, and the extra copies of this letter of transmittal.

Very truly yours,



John K. Maser III

*Attorney for purposes of this filing for
Heller Financial Leasing, Inc. and Kasgro
Leasing, LLC*

Enclosures

107232
049849.03

Fifty-two (52) 100 Ton High side gondola railcars

OLD NO	NEW NO
BCOL 19041	LNAL 10050
BCOL 18078	LNAL 10051
BCOL 17902	LNAL 10052
BCOL 19048	LNAL 10053
BCOL 18127	LNAL 10054
BCOL 18059	LNAL 10055
BCOL 19032	LNAL 10056
BCOL 18374	LNAL 10057
BCOL 18402	LNAL 10058
BCOL 19080	LNAL 10059
BCOL 17746	LNAL 10060
BCOL 19088	LNAL 10061
BCOL 19030	LNAL 10062
BCOL 19026	LNAL 10063
BCOL 19024	KRL 10064
BCOL 19012	KRL 10065
BCOL 19083	KRL 10066
BCOL 19075	KRL 10067
BCOL 18470	KRL 10068
BCOL 19065	KRL 10069
BCOL 19010	KRL 10070
BCOL 19047	KRL 10071
BCOL 19018	KRL 10072
BCOL 19051	KRL 10073
BCOL 17975	KRL 10074
BCOL 19033	KRL 10075
BCOL 19082	KRL 10076
BCOL 18075	KRL 10077
BCOL 18372	KRL 10078
BCOL 19042	KRL 10079
BCOL 19078	KRL 10080
BCOL 18247	KRL 10081
BCOL 19008	KRL 10082
BCOL 17955	KRL 10083
BCOL 18448	KRL 10084
BCOL 19006	KRL 10085
BCOL 17757	KRL 10086
BCOL 17855	KRL 10087
BCOL 18051	KRL 10088
BCOL 19044	KRL 10089
BCOL 18518	KRL 10090
BCOL 17894	KRL 10091
BCOL 19063	KRL 10092
BCOL 19029	KRL 10093
BCOL 18176	KRL 10094
BCOL 19081	KRL 10095
BCOL 19049	KRL 10096

Equipment Description	
120-ton 4-axle flat railcar	KRL 701200
120-ton 4-axle flat railcar	KRL 701201
300-ton 12 axle depressed-center railcar	LNAL 300300
340-ton 12-axle depressed-center railcar	LNAL 340323
340-ton 12-axle depressed-center railcar	KRL 340324

BCOL	18098	KRL	10097
BCOL	19028	KRL	10098
BCOL	19040	KRL	10099
BCOL	18021	KRL	10100
BCOL	17968	KRL	10101

**SUPPLEMENT TO AND RESTATEMENT OF
MASTER LEASE AGREEMENT**

This Supplement to and Restatement of Master Lease Agreement (this "Supplement and Restatement") is dated as of October 11, 2000, and is by and between Kasgro Leasing, LLC (the "Lessee"), and Heller Financial Leasing, Inc. (the "Lessor").

WHEREAS, the Lessor and the Lessee have entered into that certain Master Lease Agreement, dated as of July 31, 2000, covering the rebuilt gondola railcars (formerly flat railcars), the new flat railcars and the new depressed center railcars, as described in Schedule I attached thereto. A memorandum of the said Master Lease Agreement was recorded with the Surface Transportation Board (the "STB") on August 11, 2000 under Recordation No. 23041.

WHEREAS, the parties hereto wish to supplement the said Master Lease Agreement, and the memorandum thereof in order to restate certain identification marks and numbers with respect to some of the railcars previously listed on Schedule I to the Master Lease Agreement and the memorandum thereof and to add an additional railcar. The railcars currently covered by the said Master Lease Agreement and the memorandum thereof are listed on the revised Schedule I attached hereto.

NOW, THEREFORE, in consideration of the premises and such other consideration, the receipt and sufficiency of which is hereto acknowledged, the said Master Lease Agreement and the memorandum thereof are hereby supplemented, only with respect to the railcars listed on revised Schedule I attached hereto, to incorporate the changes in certain car identification marks and numbers and to add an additional railcar as shown on the said revised Schedule I attached hereto.

IN WITNESS WHEREOF, the parties have caused this Supplement and Restatement of Master Lease Agreement to be executed on the day and year first above written. This document may be executed in any number of counterparts, each of which shall be deemed to be an original and shall be binding upon the parties and their respective successors and assigns.

KASGRO LEASING, LLC

By: *E. J. Massal*

Title: PRES. & CEO.

RECORDATION NO. 23041-A FILED

OCT 13 '00 9-57 AM

SURFACE TRANSPORTATION BOARD

HELLER FINANCIAL LEASING, INC.

By: _____

Title: _____

**SUPPLEMENT TO AND RESTATEMENT OF
MASTER LEASE AGREEMENT**

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KASGRO LEASING, LLC

By: _____

Title: _____

HELLER FINANCIAL LEASING, INC.

By: *Jay C. Williams*

Title: *Vice President*

STATE OF PENNSYLVANIA)
)
COUNTY OF LAWRENCE)

On this 11th day of October, 2000, before me personally appeared G. M. Kassab to me personally known, who, being duly sworn, did say that he/~~she~~ is President & CEO of Kasgro Leasing, LLC, and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he/~~she~~ acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

Jean M. Phillips
Notary Public

Notarial Seal
Joan M. Phillips, Notary Public
Taylor Twp., Lawrence County
My Commission Expires Aug. 20, 2001
Member, Pennsylvania Association of Notaries

My Commission Expires:

[illegible]

On this _____ day of October, 2000, before me personally appeared Joseph B. Williams to me personally known, who, being duly sworn, did say that he is Vice President of Heller Financial Leasing, Inc., and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

Notary Public

My Commission Expires:

109911
049849.03

STATE OF PENNSYLVANIA)
)
COUNTY OF LAWRENCE) ss:

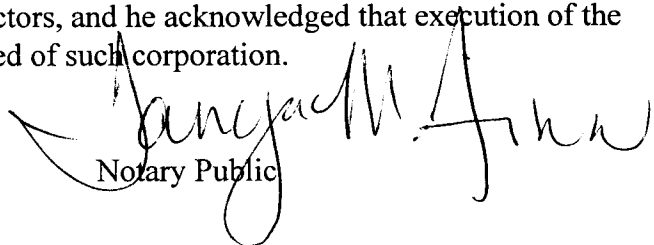
On this _____ day of October, 2000, before me personally appeared _____ to me personally known, who, being duly sworn, did say that he/she is _____ of Kasgro Leasing, LLC, and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he/she acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.

Notary Public

My Commission Expires:

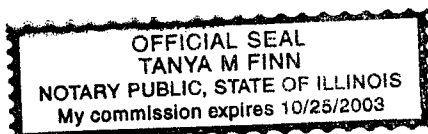
STATE OF ILLINOIS)
)
COUNTY OF COOK) ss:

On this 11th day of October, 2000, before me personally appeared Joseph B. Williams to me personally known, who, being duly sworn, did say that he is Vice President of Heller Financial Leasing, Inc., and that the foregoing instrument was signed on behalf of such corporation by authority of its Board of Directors, and he acknowledged that execution of the foregoing instrument was the free act and deed of such corporation.


Notary Public

My Commission Expires:

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